

Exhibit 9-5  
Emergency Shelter Grants (ESG) Program

6509.2 REV-5

<b>Guide for Review of ESG Match Requirements</b>			
<b>Name of Grantee:</b>			
<b>Staff Consulted:</b>			
<b>Name(s) of Reviewer(s)</b>		<b>Date</b>	

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding.**"

**Instructions:** This Exhibit is designed to review a grantee's financial documentation to assess compliance with the required ESG match portion at 24 CFR 576.51. ESG funds are matched dollar-for-dollar for each program year allocation. States, however, may exempt the first \$100,000 match, if benefits are passed on to subrecipients (ESG "recipients") least able to pay [42 USC 11375(c)]. One Exhibit is to be completed for each grant under review for which all grant funds have been expended. "Program year" refers to a fiscal year's allocation of funds to recipients to operate projects.

**Questions:**

**1. Match Matrix**

In completing the table below, the HUD reviewer should use the Consolidated Annual Performance and Evaluation Report (CAPER) as a basis to review documentation from the grantee or recipient to determine the amount of cash and in-kind resources brought to the grant.

<b>Grant Number:</b>	<b>ESG Allocation: \$</b>		
<b>ESG Match (List each source of match separately)</b>	<b>Action Plan Amount Pledged</b>	<b>CAPER Amount Shown</b>	<b>Final Documented Match</b>
CASH/GOVN'T. GRANTS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
IN-KIND/SALARIES			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

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VOLUNTEERS (@\$5/hour)			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>TOTAL MATCH</b>	\$	\$	\$

2.

Does the grantee's final documented match shown in question 1 above equal or exceed the ESG grant amount? [24 CFR 576.51 and 24 CFR 91.225(c)(6)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>          		

3.

Is the documented match shown in question 1 above consistent with the amount shown in the CAPER? [24 CFR 576.51 and 24 CFR 91.225(c)(6)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>          		

4.

If the <u>state government</u> grantee claims the \$100,000 match exclusion, did it provide documentation of benefit for those subgrantee recipients least able to pay? [24 CFR 576.51 and 24 CFR 91.225(c)(6)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>Describe Basis for Conclusion:</b>          			